1	NICOLA T. HANNA	
2	United States Attorney	
3	THOMAS D. COKER Assistant United States Attorney	
4	Chief, Tax Division	
5	ANDREW T. PRIBE (CA SBN 254904) Assistant United States Attorney Federal Building, Suite 7211 300 North Los Angeles Street Los Angeles, California 90012 Telephone: (213) 894-6551 Facsimile: (213) 894-0115 E-mail: andrew.t.pribe@usdoj.gov	
6		
7		
8		
9		
10		
11	Attorneys for the United States of America	
12	UNITED STATES DISTRICT COURT CENTRAL DISTRICT OF CALIFORNIA WESTERN DIVISION	
13		
14		
15	JOHN Q. RODGERS,	Case No.: 2:15-cv-9441 PA(ASx)
16	Plaintiff /	United States of America's Response
17	Counterdefendant	Brief on Remand From the Ninth
18	v.	Circuit.
19	UNITED STATES OF AMERICA,	No hearing scheduled.
20	Defendant / Counterplaintiff	Judge Percy Anderson
21		
22		
23		
24		
25		
26		
27		
28		

After remand from the Ninth Circuit, the Court ordered the parties to file their opening briefs no later than November 4, 2019, and their response briefs no later than November 25, 2019. The Court ordered that no reply briefs shall be filed.<sup>2</sup>

On November 4, 2019, the United States filed its opening brief,<sup>3</sup> but Plaintiff did not file an opening brief.

If Plaintiff files a timely response brief, then the United States may request leave to file a reply brief.

Dated: November 25, 2019

NICOLA T. HANNA United States Attorney THOMAS D. COKER Assistant United States Attorney Chief, Tax Division

<u>/s/ Andrew T. Pribe</u> ANDREW T. PRIBE Assistant United States Attorney

<sup>&</sup>lt;sup>1</sup> Minute order (dkt. 128, filed Sept. 17, 2019).

 $<sup>^{2}</sup>$  Ia

<sup>&</sup>lt;sup>3</sup> United States of America's opening brief on remand from the Ninth Circuit (dkt. 129, filed Nov. 4, 2019).